



# THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

JOHN BEN SHEPPERD  
ATTORNEY GENERAL

June 11, 1953

Hon. Allan Shivers  
Governor of Texas  
Capitol Station  
Austin, Texas

Letter Opinion No. MS-62

Re: Constitutionality of  
House Bill 769, 53rd  
Legislature, an act  
relating to issuance  
of certificates by  
tax collectors to show  
the outstanding taxes,  
if any, against prop-  
erty.

Dear Governor:

You request the opinion of this office as to the constitutionality of House Bill 769 passed by the 53rd Legislature. With your request you submit a true copy of this bill.

House Bill 769 purports to amend Article 7258a, V.C.S., which pertains to the issuance of tax certificates by certain tax assessor-collectors.

We have carefully considered this Act in the light of the constitutional provisions, and the only provisions that in our opinion need discussion are Article VIII, Section 55 of the Constitution of Texas which prohibits the legislature from releasing or extinguishing any indebtedness, liability or obligation of any corporation or individual to the State, and Article VIII, Section 10 of the Constitution of Texas which prohibits the legislature from releasing the inhabitants or property in any city or town from the payment of taxes levied for State and County purposes. This office in Opinion V-1143, a copy of which is herewith enclosed, held that Article 7258a, V.C.S., the statute which this bill amends, does not violate either of the two constitutional provisions mentioned above. The changes made in this bill are not sufficient to render inapplicable the foregoing opinion.

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There are certain portions of the bill, however, which we consider invalid or inoperative, but after the elimination thereof there remains substantially the same provisions as provided in Article 7258a, V.C.S., which this bill amends, except this amendment removes the 210,000 population bracket and makes it applicable to all counties and political and taxing districts within the counties. Since you have only requested our opinion as to the constitutionality of the Bill, we are pretermittting a discussion of the irregularities above referred to.

Yours very truly,

JOHN BEN SHEPPERD  
Attorney General

By  
L. P. Lollar  
Assistant

LPL:mg:lm  
Enclosure